



## 2003 ASSEMBLY BILL 815

February 5, 2004 - Introduced by Representatives LADWIG, WEBER, GOTTLIEB, GIELOW, HONADEL, JENSEN, MONTGOMERY, VUKMIR, WIECKERT, ALBERS, BIES, GUNDERSON, HAHN, HINES, HUNDERTMARK, KAUFERT, KREIBICH, M. LEHMAN, LEMAHIEU, MCCORMICK, MUSSEY, NISCHKE, PETTIS, STONE, TOWNSEND, VAN ROY, M. WILLIAMS, J. WOOD, GARD and PETROWSKI, cosponsored by Senators DARLING, BROWN, KANAVAS, LAZICH, REYNOLDS, SCHULTZ, STEPP and WELCH. Referred to Committee on Insurance.

1     **AN ACT** *to create* subchapter XVI of chapter 71 [precedes 71.98] of the statutes;  
2             **relating to:** adopting federal law as it relates to health savings accounts for  
3             state income and franchise tax purposes.

---

### *Analysis by the Legislative Reference Bureau*

This bill adopts, for state income and franchise tax purposes, section 1201 of Public Law 108-173 as it relates to claiming a deduction for an amount that a person pays into a health savings account.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4             **SECTION 1.** Subchapter XVI of chapter 71 [precedes 71.98] of the statutes is  
5             created to read:

1  
2  
3  
4  
5  
6  
7  
8

**CHAPTER 71**

**SUBCHAPTER XVI**

**INTERNAL REVENUE CODE UPDATE**

**71.98 Internal Revenue Code update.** The following federal laws, to the extent that they apply to the Internal Revenue Code, apply to this chapter:

**(1) HEALTH SAVINGS ACCOUNTS.** For taxable years beginning after December 31, 2003, section 1201 of P.L. 108-173, relating to health savings accounts.

**(END)**